

**United States Bankruptcy Court
Eastern District of New York**

In re Doris Panos Designs, Ltd.

Debtor(s)

Case No.

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
American Express Business P.O. Box 2855 New York, NY 10116-2855	American Express Business P.O. Box 2855 New York, NY 10116-2855	Corporate Credit Card for Business		91,728.82
AMTECH Casting, Inc. 37 West 47th Street 17th Floor New York, NY 10038	AMTECH Casting, Inc. 37 West 47th Street 17th Floor New York, NY 10038	Casting Company		77,965.90
Bellataire, LLC 19 West 44th Street 16th Floor New York, NY 10036	Bellataire, LLC 19 West 44th Street 16th Floor New York, NY 10036	Diamond Company		22,815.40
Carrera Casting Corp. 64 West 48th Street New York, NY 10036	Carrera Casting Corp. 64 West 48th Street New York, NY 10036	Casting Company		102,000.00
Chopard USA Ltd. a New York Corp. 21 East 63rd. Street New York, NY 10021	Chopard USA Ltd. a New York Corp. 21 East 63rd. Street New York, NY 10021	Landlord		143,854.91
Couture c/o JP Morgan Chase P.O. Box 88945 Chicago, IL 60695-1945	Couture c/o JP Morgan Chase P.O. Box 88945 Chicago, IL 60695-1945	Trade Show		29,400.00
Daniel & Robert Design Jewelry Babiali cad.no: 2634440 Cagaloglu Istanbul Turkiye	Daniel & Robert Design Jewelry Babiali cad.no: 2634440 Turkiye	Jewelry Designer		43,250.00
DHW Group, Inc. 177 Bay Ridge Avenue Brooklyn, NY 11220	DHW Group, Inc. 177 Bay Ridge Avenue Brooklyn, NY 11220	CPA Consulting Firm		31,182.50
Doris Panos 130 Old East Neck Road Melville, NY 11747	Doris Panos 130 Old East Neck Road Melville, NY 11747	Loan		310,413.46
DSL Pearl, Inc. 15 West 47th Street Suite 605 New York, NY 10036	DSL Pearl, Inc. 15 West 47th Street Suite 605 New York, NY 10036	Pearl Vendor		17,965.00

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Erol Jewelry Inc. 2 West 46th Street Suite 806 New York, NY 10036	Erol Jewelry Inc. 2 West 46th Street Suite 806 New York, NY 10036	Jewelry Vendor		296,173.50
Ewa & Son Diamond Inc. 31 West 47th Street Room 1103 New York, NY 10036	Ewa & Son Diamond Inc. 31 West 47th Street Room 1103 New York, NY 10036	Jewelry Vendor		18,518.00
Fritz Hub Edelsteine Kiefernweg 21 55758 Allenbach	Fritz Hub Edelsteine Kiefernweg 21 Allenbach	Stone Buyer Vendor		16,423.75
I.Morgenstein, Inc. 580 Fifth Avenue New York, NY 10036	I.Morgenstein, Inc. 580 Fifth Avenue New York, NY 10036	Diamond Dealer		286,469.00
Joseph Rosen Trustee FBO Jonathan P. Rosen 40 East 69 Street New York, NY 10021	Joseph Rosen Trustee FBO Jonathan P. Rosen 40 East 69 Street New York, NY 10021	Loan		150,000.00
Modern Luxury Media, Inc. P.O. Box 512808 Los Angeles, CA 90051-0808	Modern Luxury Media, Inc. P.O. Box 512808 Los Angeles, CA 90051-0808	Advertising Firm		37,000.00
SAMI Jewelry Company 78 West 47th Street #304 New York, NY 10036	SAMI Jewelry Company 78 West 47th Street #304 New York, NY 10036	Jeweler		95,736.00
Sauraj Diamonds (NY) Inc. 10 West 46th Street Room #1301 New York, NY 10036	Sauraj Diamonds (NY) Inc. 10 West 46th Street Room #1301 New York, NY 10036	Diamond Dealer		100,785.15
Star Jewelry Creations 37 West 47th Street New York, NY 10036	Star Jewelry Creations 37 West 47th Street New York, NY 10036	Jewelry Dealer		47,724.29
World Gold Council 424 Madison Avenue 3rd Floor New York, NY 10017	World Gold Council 424 Madison Avenue 3rd Floor New York, NY 10017	Advertising Company		128,500.00

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**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date April 17, 2009

Signature /s/ Doris Panos
Doris Panos
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.